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Communications, Incl

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June 29, 2004

Secretary Federal Communications Commission Office of the Secretary 9300 East Hampton Drive Capitol Heights, MD 20743

RE: CC Docket No. 96-128

Attached please find Connect America Communications, Inc.'s System Audit Report and Completing Carrier Statement as required in CC Docket No. 96-128.

An additional copy of each document is included. Please date stamp the additional copy of each document acknowledging receipt and return same in the enclosed postage-paid self addressed envelope.

Sincerely,

Anton J. Bily

President



Certified Public Accountants and Business Advisors

Independent Accountants' Report

To the Board of Directors Connect America Communications, Inc. San Antonio, Texas

We have examined Connect America Communications, Inc.'s compliance with Section 64.131(a)(1) of the Federal Communications Commission's Report and Order in CC Docket no. 96-128, adopted September 30, 2003 (the "Order"), including its policies and procedures required to be in place under the Order effective July 1, 2004. Management is responsible for Connect America Communications, Inc.'s compliance with those requirements. Our responsibility is to express an opinion on Connect America Communications, Inc.'s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Connect America Communications, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Connect America Communications, Inc.'s compliance with specified requirements.

In our opinion, Connect America Communications, Inc. complied, in all material respects, with the aforementioned requirements for the period effective July 1, 2004.

Certified Public Accountants

Padgett, Stratemann E. Co.

June 11, 2004

June 29, 2004

Secretary Federal Communications Commission Office of the Secretary 9300 East Hampton Drive Capitol Heights, MD 20743

In response to the Federal Communications Commission's Report and Order in CC Docket No. 96-128, specifically the statement requested in Section 64.1320(e), Connect America Communications, Inc. provides the following information.

The Completing Carrier is Connect America Communications, Inc.. The entity responsible for handling the Completing Carrier's payphone compensation and resolving disputes with payphone service providers over compensation is:

Billing Concepts, Inc. 7411 John Smith Drive Suite 200 San Antonio, Texas 78229 (210)949-7109

This statement shall be updated within 60 days of any changes of such persons.

Sincerely,

Anton J. Bily

President